

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

THIRD QUARTER 1999

Covering Sales Occurring in
July, August, and September
and
Tax Collections Received in
July, August, and September

		<u>% Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
First Quarter:	January, February, March	+1.5%	+6.7%	+6.6%
Second Quarter:	April, May, June	+3.6%	+2.9%	+3.8%
Third Quarter:	July, August, September	+6.7%	-2.6%	+8.9%
Fourth Quarter:	October, November, December	+7.8%	-1.2%	

OFFICE OF STATE TAX COMMISSIONER

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TAX COMMISSIONER

This report can be accessed at:
<http://www.state.nd.us/taxdpt/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 1999 and sales and use tax collections received during the third quarter of 1999.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the third quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the second quarter of 1999 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August of 1999. (Additional returns and payments on August 1999 taxable sales and purchases will be reported and paid in the fourth quarter of 1999).

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report).

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note. *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses which deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1

**Taxable Sales and Taxable Purchases
By County, Third Quarter 1999**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,247,017	\$164,304	\$3,411,321
Barnes	16,061,121	927,646	16,988,767
Benson	2,209,300	69,169	2,278,469
Billings	6,273,509	165,957	6,439,466
Bottineau	9,650,688	128,473	9,779,161
Bowman	5,175,544	257,226	5,432,770
Burke	1,871,837	9,770	1,881,607
Burleigh	195,819,406	11,045,318	206,864,724
Cass	425,384,539	46,471,010	471,855,549
Cavalier	6,412,704	30,753	6,443,457
Dickey	6,245,792	167,738	6,413,530
Divide	1,944,351	21,014	1,965,365
Dunn	2,327,675	30,722	2,358,397
Eddy	1,941,155	2,917	1,944,072
Emmons	4,418,370	64,575	4,482,945
Foster	9,313,834	415,624	9,729,458
Golden Valley	4,162,921	51,489	4,214,410
Grand Forks	182,614,026	14,562,337	197,176,363
Grant	2,195,769	60,417	2,256,186
Griggs	4,242,504	46,845	4,289,349
Hettinger	1,999,579	37,678	2,037,257
Kidder	3,115,265	33,444	3,148,709
Lamoure	5,790,814	37,050	5,827,864
Logan	1,767,012	4,970	1,771,982
McHenry	4,149,338	198,529	4,347,867
McIntosh	4,728,816	15,737	4,744,553
McKenzie	4,551,790	71,665	4,623,455
McLean	8,853,341	609,853	9,463,194
Mercer	11,074,556	101,144	11,175,700
Morton	36,737,315	1,719,849	38,457,164
Mountrail	6,100,395	104,890	6,205,285
Nelson	4,156,552	25,905	4,182,457
Oliver	457,650	1,002	458,652
Pembina	12,536,560	3,755,062	16,291,622
Pierce	8,104,918	121,853	8,226,771
Ramsey	31,464,545	304,837	31,769,382
Ransom	10,118,730	79,188	10,197,918
Renville	3,034,392	51,801	3,086,193
Richland	21,329,101	4,622,670	25,951,771
Rolette	6,865,131	49,996	6,915,127
Sargent	3,898,036	2,528,647	6,426,683
Sheridan	737,747	17,307	755,054
Sioux	91,991	1,171	93,162
Slope	115,518	556	116,074
Stark	56,101,930	2,040,188	58,142,118
Steele	1,555,342	24,918	1,580,260
Stutsman	43,352,643	2,305,509	45,658,152
Towner	2,462,296	297,191	2,759,487
Traill	9,947,398	91,421	10,038,819
Walsh	20,002,119	411,546	20,413,665
Ward	141,343,131	5,368,337	146,711,468
Wells	8,566,250	220,193	8,786,443
Williams	40,605,537	851,396	41,456,933
Subtotal In-State	\$1,407,227,800	\$100,798,807	\$1,508,026,607
Consolidated	\$39,513,125	\$25,809,596	\$65,322,721
Out-Of-State	<u>\$186,486,364</u>	<u>\$97,078,465</u>	<u>\$283,564,829</u>
Grand Total In-State and Out-Of-State	\$1,633,227,289	\$223,686,868	\$1,856,914,157

<p align="center">TABLE 2</p> <p align="center">Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases</p> <p align="center">By County, Third Quarters 1998 and 1999</p>
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COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 1998	THIRD QUARTER 1999	PERCENT CHANGE	THIRD QUARTER 1998	THIRD QUARTER 1999	PERCENT CHANGE
Adams	\$3,218,241	\$3,247,017	0.89%	\$3,335,044	\$3,411,321	2.29%
Barnes	16,435,669	16,061,121	-2.28%	17,496,169	16,988,767	-2.90%
Benson	2,043,877	2,209,300	8.09%	2,055,614	2,278,469	10.84%
Billings	6,014,869	6,273,509	4.30%	6,147,343	6,439,466	4.75%
Bottineau	9,895,597	9,650,688	-2.47%	10,049,566	9,779,161	-2.69%
Bowman	5,657,154	5,175,544	-8.51%	5,752,228	5,432,770	-5.55%
Burke	2,056,735	1,871,837	-8.99%	2,066,870	1,881,607	-8.96%
Burleigh	188,405,296	195,819,406	3.94%	198,022,303	206,864,724	4.47%
Cass	398,796,553	425,384,539	6.67%	432,314,293	471,855,549	9.15%
Cavalier	6,190,750	6,412,704	3.59%	6,233,135	6,443,457	3.37%
Dickey	5,815,850	6,245,792	7.39%	5,927,560	6,413,530	8.20%
Divide	2,063,817	1,944,351	-5.79%	2,080,751	1,965,365	-5.55%
Dunn	2,652,880	2,327,675	-12.26%	2,668,077	2,358,397	-11.61%
Eddy	2,164,275	1,941,155	-10.31%	2,166,956	1,944,072	-10.29%
Emmons	4,207,582	4,418,370	5.01%	4,252,824	4,482,945	5.41%
Foster	8,528,862	9,313,834	9.20%	9,134,514	9,729,458	6.51%
Golden Valley	3,929,895	4,162,921	5.93%	3,967,709	4,214,410	6.22%
Grand Forks	176,366,369	182,614,026	3.54%	185,997,500	197,176,363	6.01%
Grant	2,089,879	2,195,769	5.07%	2,112,940	2,256,186	6.78%
Griggs	4,054,398	4,242,504	4.64%	4,095,938	4,289,349	4.72%
Hettinger	2,011,098	1,999,579	-0.57%	2,034,506	2,037,257	0.14%
Kidder	2,817,531	3,115,265	10.57%	2,907,923	3,148,709	8.28%
Lamoure	5,840,140	5,790,814	-0.84%	5,887,684	5,827,864	-1.02%
Logan	2,089,618	1,767,012	-15.44%	2,098,099	1,771,982	-15.54%
McHenry	4,259,359	4,149,338	-2.58%	4,472,804	4,347,867	-2.79%
McIntosh	4,070,914	4,728,816	16.16%	4,166,499	4,744,553	13.87%
McKenzie	5,075,177	4,551,790	-10.31%	5,153,456	4,623,455	-10.28%
McLean	9,922,348	8,853,341	-10.77%	10,047,459	9,463,194	-5.82%
Mercer	10,586,191	11,074,556	4.61%	10,692,941	11,175,700	4.51%
Morton	35,732,348	36,737,315	2.81%	37,148,558	38,457,164	3.52%
Mountrail	5,788,949	6,100,395	5.38%	5,877,272	6,205,285	5.58%
Nelson	4,793,627	4,156,552	-13.29%	4,813,901	4,182,457	-13.12%
Oliver	438,066	457,650	4.47%	438,512	458,652	4.59%
Pembina	11,490,724	12,536,560	9.10%	13,425,697	16,291,622	21.35%
Pierce	8,330,591	8,104,918	-2.71%	8,446,700	8,226,771	-2.60%
Ramsey	30,788,420	31,464,545	2.20%	31,056,334	31,769,382	2.30%
Ransom	9,427,446	10,118,730	7.33%	9,788,813	10,197,918	4.18%
Renville	3,732,988	3,034,392	-18.71%	3,764,102	3,086,193	-18.01%
Richland	21,149,551	21,329,101	0.85%	25,575,163	25,951,771	1.47%
Rolette	7,041,989	6,865,131	-2.51%	7,101,669	6,915,127	-2.63%
Sargent	3,748,601	3,898,036	3.99%	6,221,839	6,426,683	3.29%
Sheridan	720,717	737,747	2.36%	738,179	755,054	2.29%
Sioux	82,345	91,991	11.71%	82,589	93,162	12.80%
Slope	130,907	115,518	-11.76%	132,391	116,074	-12.32%
Stark	54,573,742	56,101,930	2.80%	56,658,608	58,142,118	2.62%
Steele	1,329,372	1,555,342	17.00%	1,483,990	1,580,260	6.49%
Stutsman	42,168,513	43,352,643	2.81%	44,395,904	45,658,152	2.84%
Towner	2,308,262	2,462,296	6.67%	2,453,914	2,759,487	12.45%
Traill	10,727,262	9,947,398	-7.27%	10,885,231	10,038,819	-7.78%
Walsh	21,466,964	20,002,119	-6.82%	21,882,134	20,413,665	-6.71%
Ward	133,299,527	141,343,131	6.03%	139,199,774	146,711,468	5.40%
Wells	7,370,337	8,566,250	16.23%	7,680,192	8,786,443	14.40%
Williams	42,646,898	40,605,537	-4.79%	43,614,571	41,456,933	-4.95%
Subtotal In-State	\$1,356,549,070	*****	3.74%	*****	*****	5.00%
Consolidated and Out-Of-State	\$213,859,456	\$225,999,489	5.68%	\$268,937,541	\$348,887,550	29.73%
Grand Total In- and Out-Of-State	\$1,570,408,526	*****	4.00%	*****	*****	8.90%

TABLE 3

**Sales and Use Tax Collections
By County, Third Quarter 1999**

COUNTIES	TOTAL THIRD QUARTER 1999 COLLECTIONS
Adams	\$156,139.09 *
Barnes	681,346.41 *
Benson	88,327.53
Billings	220,245.33
Bottineau	496,322.93 *
Bowman	224,680.79 *
Burke	80,697.57 *
Burleigh	9,214,138.02 *
Cass	19,650,029.11 *
Cavalier	246,445.99 *
Dickey	272,150.23 *
Divide	82,864.77 *
Dunn	90,799.44 *
Eddy	81,315.74 *
Emmons	193,850.45 *
Foster	378,508.96 *
Golden Valley	131,673.67 *
Grand Forks	8,272,068.46 *
Grant	96,613.30 *
Griggs	146,619.28 *
Hettinger	86,006.92 *
Kidder	145,572.51 *
Lamoure	192,717.84 *
Logan	76,110.95 *
McHenry	177,562.46 *
McIntosh	176,483.46 *
McKenzie	208,902.90 *
McLean	401,910.80 *
Mercer	509,683.31 *
Morton	1,589,378.43 *
Mountrail	228,032.60 *
Nelson	166,122.27
Oliver	27,112.19
Pembina	702,123.35 *
Pierce	294,087.62 *
Ramsey	1,321,031.24 *
Ransom	341,375.57 *
Renville	124,361.32 *
Richland	1,090,661.23 *
Rolette	291,581.71 *
Sargent	309,726.44 *
Sheridan	38,236.77 *
Sioux	4,523.68
Slope	3,331.65
Stark	2,515,927.03 *
Steele	79,589.26 *
Stutsman	1,922,140.36 *
Towner	110,472.37 *
Traill	385,452.08 *
Walsh	667,884.51 *
Ward	6,340,429.95 *
Wells	330,321.13 *
Williams	1,801,517.44 *
STATE COLLECTIONS	
Subtotal In-State	\$63,465,208.42
Consolidated	2,669,143.04
Out-Of-State	14,680,746.07
Total In- and Out-Of-State	\$80,815,097.53
Adjustments and Accounts Receivable	997,840.15
Grand Total In- and Out-Of-State	\$81,812,937.68
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Third Quarter 1999**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	1,052	\$1,723,353	\$2,665	\$1,726,018
Beach	1,205	3,761,220	51,489	3,812,709
Beulah	3,363	7,138,986	194,548	7,333,534
Bismarck	49,256	194,838,446	10,868,208	205,706,654
Bottineau	2,598	7,341,914	46,278	7,388,192
Bowman	1,741	4,557,532	171,931	4,729,463
Cando	1,564	2,114,261	288,524	2,402,785
Carrington	2,267	9,140,854	414,157	9,555,011
Casselton	1,601	3,192,312	122,147	3,314,459
Cavalier	1,508	6,906,364	3,525,592	10,431,956
Cooperstown	1,247	3,690,301	45,431	3,735,732
Crosby	1,312	1,713,596	20,502	1,734,098
Devils Lake	7,782	30,452,098	302,449	30,754,547
Dickinson	16,097	52,154,293	1,906,451	54,060,744
Ellendale	1,798	1,835,932	92,058	1,927,990
Fargo	74,111	370,713,212	41,959,296	412,672,508
Garrison	1,530	2,868,273	111,822	2,980,095
Grafton	4,840	14,793,615	288,978	15,082,593
Grand Forks	49,425	175,361,922	14,329,172	189,691,094
Harvey	2,263	6,546,524	200,777	6,747,301
Hazen	2,818	3,483,025	19,743	3,502,768
Hettinger	1,574	3,075,699	159,838	3,235,537
Hillsboro	1,488	3,465,341	13,987	3,479,328
Jamestown	15,571	42,318,927	1,887,485	44,206,412
Kenmare	1,214	3,625,698	94,408	3,720,106
Langdon	2,241	5,265,619	27,470	5,293,089
Larimore	1,464	1,158,150	53,284	1,211,434
Lincoln	1,132	245,059	718	245,777
Linton	1,410	2,380,960	46,880	2,427,840
Lisbon	2,177	9,157,660	40,433	9,198,093
Mandan	15,177	32,791,322	1,610,166	34,401,488
Mayville	2,092	4,086,538	9,340	4,095,878
Minot	34,544	135,200,644	4,733,250	139,933,894
New Rockford	1,604	1,634,446	2,917	1,637,363
New Town	1,388	1,088,706	88,173	1,176,879
Northwood	1,166	3,862,623	51,697	3,914,320
Oakes	1,775	4,091,007	71,968	4,162,975
Park River	1,725	2,468,407	44,515	2,512,922
Rolla	1,286	4,481,519	10,022	4,491,541
Rugby	2,909	7,974,597	121,853	8,096,450
Stanley	1,371	3,722,691	14,610	3,737,301
Tioga	1,278	2,715,402	36,802	2,752,204
Valley City	7,163	14,602,357	918,941	15,521,298
Wahpeton	8,751	15,969,191	4,477,291	20,446,482
Walhalla	1,131	1,546,601	33,504	1,580,105
Washburn	1,506	2,976,543	30,945	3,007,488
Watford City	1,784	4,070,514	51,246	4,121,760
West Fargo	12,287	41,965,171	4,117,877	46,083,048
Williston	13,131	36,245,371	810,805	37,056,176
Wishek	1,171	2,861,224	13,072	2,874,296
Subtotal 50 Cities	370,888	\$1,299,376,020	\$94,535,715	\$1,393,911,735
Remaining City Data	270,476	<u>\$107,851,780</u>	<u>\$6,263,092</u>	<u>\$114,114,872</u>
Total In-State	641,364	\$1,407,227,800	\$100,798,807	\$1,508,026,607
Consolidated		\$39,513,125	\$25,809,596	\$65,322,721
Out-Of-State		<u>\$186,486,364</u>	<u>\$97,078,465</u>	<u>\$283,564,829</u>
Grand Total In- and Out-Of-State		\$1,633,227,289	\$223,686,868	\$1,856,914,157

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases
50 Largest Cities, Third Quarters 1998 and 1999**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT	THIRD QUARTER	THIRD QUARTER	PERCENT
	1998	1999		1998	1999	
Ashley	\$1,429,253	\$1,723,353	20.58%	\$1,436,232	\$1,726,018	20.18%
Beach	3,611,756	3,761,220	4.14%	3,649,570	3,812,709	4.47%
Beulah	6,473,905	7,138,986	10.27%	6,631,605	7,333,534	10.58%
Bismarck	187,513,918	194,838,446	3.91%	196,733,576	205,706,654	4.56%
Bottineau	7,631,090	7,341,914	-3.79%	7,659,590	7,388,192	-3.54%
Bowman	4,943,586	4,557,532	-7.81%	4,992,655	4,729,463	-5.27%
Cando	1,939,137	2,114,261	9.03%	2,073,681	2,402,785	15.87%
Carrington	8,346,144	9,140,854	9.52%	8,947,802	9,555,011	6.79%
Casselton	3,207,604	3,192,312	-0.48%	3,261,597	3,314,459	1.62%
Cavalier	5,733,667	6,906,364	20.45%	7,414,956	10,431,956	40.69%
Cooperstown	3,507,746	3,690,301	5.20%	3,547,932	3,735,732	5.29%
Crosby	1,796,830	1,713,596	-4.63%	1,811,940	1,734,098	-4.30%
Devils Lake	30,011,348	30,452,098	1.47%	30,278,266	30,754,547	1.57%
Dickinson	50,466,438	52,154,293	3.34%	52,441,923	54,060,744	3.09%
Ellendale	1,476,519	1,835,932	24.34%	1,540,460	1,927,990	25.16%
Fargo	351,770,733	370,713,212	5.38%	382,446,072	412,672,508	7.90%
Garrison	3,184,618	2,868,273	-9.93%	3,273,492	2,980,095	-8.96%
Grafton	14,314,838	14,793,615	3.34%	14,593,514	15,082,593	3.35%
Grand Forks	168,303,616	175,361,922	4.19%	177,443,714	189,691,094	6.90%
Harvey	5,781,837	6,546,524	13.23%	6,074,918	6,747,301	11.07%
Hazen	3,618,203	3,483,025	-3.74%	3,636,470	3,502,768	-3.68%
Hettinger	3,028,809	3,075,699	1.55%	3,140,971	3,235,537	3.01%
Hillsboro	3,571,807	3,465,341	-2.98%	3,589,510	3,479,328	-3.07%
Jamestown	41,135,247	42,318,927	2.88%	43,107,842	44,206,412	2.55%
Kenmare	4,962,545	3,625,698	-26.94%	4,977,046	3,720,106	-25.25%
Langdon	5,133,904	5,265,619	2.57%	5,167,212	5,293,089	2.44%
Larimore	1,166,671	1,158,150	-0.73%	1,167,737	1,211,434	3.74%
Lincoln	164,195	245,059	49.25%	164,279	245,777	49.61%
Linton	2,083,050	2,380,960	14.30%	2,107,513	2,427,840	15.20%
Lisbon	8,465,224	9,157,660	8.18%	8,491,253	9,198,093	8.32%
Mandan	31,979,096	32,791,322	2.54%	33,334,684	34,401,488	3.20%
Mayville	4,240,882	4,086,538	-3.64%	4,269,552	4,095,878	-4.07%
Minot	125,397,830	135,200,644	7.82%	130,435,323	139,933,894	7.28%
New Rockford	1,689,920	1,634,446	-3.28%	1,692,601	1,637,363	-3.26%
New Town	917,645	1,088,706	18.64%	970,480	1,176,879	21.27%
Northwood	4,562,520	3,862,623	-15.34%	4,640,622	3,914,320	-15.65%
Oakes	4,097,918	4,091,007	-0.17%	4,140,427	4,162,975	0.54%
Park River	2,920,660	2,468,407	-15.48%	3,008,153	2,512,922	-16.46%
Rolla	4,825,259	4,481,519	-7.12%	4,870,947	4,491,541	-7.79%
Rugby	8,154,534	7,974,597	-2.21%	8,270,643	8,096,450	-2.11%
Stanley	3,483,198	3,722,691	6.88%	3,517,114	3,737,301	6.26%
Tioga	2,357,143	2,715,402	15.20%	2,476,973	2,752,204	11.11%
Valley City	14,838,446	14,602,357	-1.59%	15,972,183	15,521,298	-2.82%
Wahpeton	15,854,172	15,969,191	0.73%	20,153,514	20,446,482	1.45%
Walhalla	1,629,190	1,546,601	-5.07%	1,756,401	1,580,105	-10.04%
Washburn	3,895,922	2,976,543	-23.60%	3,916,259	3,007,488	-23.21%
Watford City	4,581,598	4,070,514	-11.16%	4,621,836	4,121,760	-10.82%
West Fargo	34,890,745	41,965,171	20.28%	37,389,006	46,083,048	23.25%
Williston	38,282,659	36,245,371	-5.32%	39,127,856	37,056,176	-5.29%
Wishek	2,523,848	2,861,224	13.37%	2,612,351	2,874,296	10.03%
Subtotal 50 Cities	\$1,245,897,423	\$1,299,376,020	4.29%	\$1,318,980,253	\$1,393,911,735	5.68%
Remaining City Data	<u>\$110,651,647</u>	<u>\$107,851,780</u>	-2.53%	<u>\$117,224,489</u>	<u>\$114,114,872</u>	-2.65%
Total In-State	\$1,356,549,070	\$1,407,227,800	3.74%	\$1,436,204,742	\$1,508,026,607	5.00%
Consolidated and Out-Of-State	<u>\$213,859,456</u>	<u>\$225,999,489</u>	5.68%	<u>\$268,937,541</u>	<u>\$348,887,550</u>	29.73%
Grand Total In- and Out-Of-State	\$1,570,408,526	\$1,633,227,289	4.00%	\$1,705,142,283	\$1,856,914,157	8.90%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Third Quarter 1999**

CITIES	TOTAL THIRD QUARTER 1999 COLLECTIONS
Ashley	59,801.66 *
Beach	117,675.04 *
Beulah	337,483.88
Bismarck	9,152,447.91 *
Bottineau	381,274.40 *
Bowman	198,975.36 *
Cando	86,814.82 *
Carrington	369,684.04 *
Casselton	98,598.02 *
Cavalier	412,331.74 *
Cooperstown	118,544.42 *
Crosby	70,564.42 *
Devils Lake	1,283,613.95 *
Dickinson	2,366,959.41 *
Ellendale	73,263.81 *
Fargo	17,314,389.43 *
Garrison	115,203.81 *
Grafton	446,294.96 *
Grand Forks	7,993,259.62 *
Harvey	258,265.74 *
Hazen	153,295.51 *
Hettinger	147,271.77 *
Hillsboro	128,017.77 *
Jamestown	1,850,972.78 *
Kenmare	115,420.22 *
Langdon	197,547.92 *
Larimore	59,464.89 *
Lincoln	11,686.56
Linton	103,617.94 *
Lisbon	290,098.94 *
Mandan	1,437,245.98 *
Mayville	165,343.06 *
Minot	6,075,727.01 *
New Rockford	72,780.60 *
New Town	58,767.86
Northwood	119,878.71
Oakes	179,796.72 *
Park River	107,169.11 *
Rolla	190,450.93 *
Rugby	290,148.06 *
Stanley	119,211.56 *
Tioga	127,996.11 *
Valley City	630,886.88 *
Wahpeton	862,790.24 *
Walhalla	75,252.73 *
Washburn	109,776.00
Watford City	187,014.70 *
West Fargo	1,833,558.93 *
Williston	1,609,119.11 *
Wishek	109,142.24 *
STATE COLLECTIONS	
Subtotal 50 Cities	\$58,674,897.28
Remaining City Data	\$4,790,311.14
Total In-State	\$63,465,208.42
Consolidated	\$2,669,143.04
Out-Of-State	\$14,680,746.07
Total In- and Out-Of-State	\$80,815,097.53
Adjustments and Accounts Receivable	\$997,840.15
Grand Total In- and Out-Of-State	\$81,812,937.68
* REVENUE FROM LOCAL SALES AND USE TAXES NOT INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Third Quarters 1998 and 1999**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 1998	THIRD QUARTER 1999	
Mining and Oil Extraction	\$9,477,499	\$11,472,034	21.04%
Construction	57,677,795	135,834,486	135.51%
Manufacturing	93,338,408	96,421,160	3.30%
Transportation, Communication and Public Utilities	113,716,778	115,110,918	1.23%
Wholesale Trade			
Farm Machinery & Farm Repair Parts	107,375,937	102,605,088	-4.44%
Remaining Wholesale Trade	<u>255,289,322</u>	<u>280,319,019</u>	9.80%
TOTAL WHOLESALE TRADE	362,665,259	382,924,107	5.59%
Retail Trade	877,838,798	920,723,715	4.89%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	177,951,143	183,107,462	2.90%
Miscellaneous	12,476,603	11,320,275	-9.27%
GRAND TOTAL	\$1,705,142,283	\$1,856,914,157	8.90%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.			